

**JOINT RULE RESOLUTION - REVIEW AND
FISCAL NOTING OF TAX EXEMPTIONS**

2003 GENERAL SESSION

STATE OF UTAH

Sponsor: Lyle W. Hillyard

**This resolution modifies Joint Rules by establishing a requirement for Utah Tax Review
Commission review before bills governing tax exemptions may be considered.**

This resolution affects legislative rules as follows:

ENACTS:

JR-4.41

Be it resolved by the Legislature of the state of Utah:

Section 1. Section **JR-4.41** is enacted to read:

JR-4.41. Bills Affecting Tax Exemptions.

The Legislature may consider a bill that extends or modifies any state sales or income
tax credit, exemption, or exclusion to the base only if the Utah Tax Review Commission
created in Utah Code Annotated Section 59-1-901 has reviewed the credit, exemption, or
exclusion and made a recommendation about it to the Legislature and the Legislative Fiscal
Analyst.

Legislative Review Note

as of 2-21-03 3:02 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel



Fiscal Note**Joint Rule Resolution - Review and Fiscal Noting of Tax Exemptions** 26-Feb-03**Bill Number SJR012**10:03 AM

State Impact

Provisions of this resolution can be enacted within existing budgets.

Individual and Business Impact

No fiscal impact.

Office of the Legislative Fiscal Analyst